

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
51	Memorandum of Understanding (NE) Amendment 01	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
52	Memorandum of Understanding (NE) Amendment 02	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
53	Memorandum of Understanding (NE) Amendment 03	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
54	Memorandum of Understanding (NE) Amendment 04	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
55	Memorandum of Understanding (NE) Amendment 05	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
56	Memorandum of Understanding (NY/CT)	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
57	Memorandum of Understanding (NY/CT) Amendment 01	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
58	Memorandum of Understanding (NY/CT) Amendment 02	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
59	Memorandum of Understanding (NY/CT) Amendment 03	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
60	Memorandum of Understanding (NY/CT) Amendment 04	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
61	Memorandum of Understanding (NY/CT) Amendment 05	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
62	Memorandum of Understanding (NY/CT) Amendment 06	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
63	Memorandum of Understanding (NY/CT) Amendment 07	Replaced by Memorandum of Understanding (Access Services), Effective 05/29/2002	VES
64	Bell Atlantic, New Jersey, Inc. TELECOMSVC, Amendment #1	Canceled early and replaced by another agreement	GNI
65	Bell Atlantic, Connecticut TELECOMSVC	Canceled early and replaced by another agreement	GNI
66	Bell Atlantic, Washington, D.C, Inc. TELECOMSVC	Canceled early and replaced by another agreement	GNI
67	Bell Atlantic, Maine TELECOMSVC	Canceled early and replaced by another agreement	GNI
68	Bell Atlantic, Delaware, Inc. TELECOMSVC	Canceled early and replaced by another agreement	GNI
69	Bell Atlantic, Massachusetts TELECOMSVC Amendment #1	Canceled early and replaced by another agreement	GNI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
70	Bell Atlantic, Maryland, Inc. TELECOMSVC	Canceled early and replaced by another agreement	GNI
71	Bell Atlantic, New Hampshire TELECOMSVC	Canceled early and replaced by another agreement	GNI
72	Bell Atlantic, New York TELECOMSVC Amendment #1	Canceled early and replaced by another agreement	GNI
73	Bell Atlantic, Pennsylvania, Inc. TELECOMSVC Amendment #1	Canceled early and replaced by another agreement	GNI
74	Bell Atlantic, Rhode Island TELECOMSVC	Canceled early and replaced by another agreement	GNI
75	Bell Atlantic, Virginia, Inc. TELECOMSVC Amendment #1	Canceled early and replaced by another agreement	GNI
76	Bell Atlantic, Vermont TELECOMSVC	Canceled early and replaced by another agreement	GNI
77	Bell Atlantic, West Virginia, Inc. TELECOMSVC	Canceled early and replaced by another agreement	GNI
78	3011 Hungry Springs Road, Richmond, VA Original Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
79	5415 Airport Road, Roanoke, VA Original Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
80	814 Greenbriar Circle, Chesapeake, VA Original Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
81	New York Memorandum of Understanding #NY/CT-MOU	Canceled early and replaced by new MOU Access Services	GNI
82	New York Memorandum of Understanding #NY/CT-MOU Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
83	New York Memorandum of Understanding #NY/CT-MOU Amendment #2	Canceled early and replaced by new MOU Access Services	GNI
84	New York Memorandum of Understanding #NY/CT-MOU Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
85	New York Memorandum of Understanding #NY/CT-MOU Amendment #4	Canceled early and replaced by new MOU Access Services	GNI
86	New York Memorandum of Understanding #NY/CT-MOU Amendment #5	Canceled early and replaced by new MOU Access Services	GNI
87	New York Memorandum of Understanding #NY/CT-MOU Amendment #6	Canceled early and replaced by new MOU Access Services	GNI
88	New York Memorandum of Understanding #NY/CT-MOU Amendment #7	Canceled early and replaced by new MOU Access Services	GNI
89	425 Holden St. Clarksburg, WV Real Estate	Assigned to VIS on 11/25/01 prior to scheduled termination date due to reorganization	GNI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
90	1710 Underpass Way, Hagerstown, MD Real Estate	Assigned to VIS on 11/25/01 prior to scheduled termination date due to reorganization	GNI
91	Bell Atlantic, Virginia, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
92	Bell Atlantic, Maryland, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
93	Bell Atlantic, Pennsylvania, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
94	Bell Atlantic, New Jersey, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
95	Bell Atlantic, Washington DC, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
96	Bell Atlantic, West Virginia, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
97	Bell Atlantic, Delaware, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
98	Bell Atlantic, New York, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
99	Bell Atlantic, Massachusetts, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
100	Bell Atlantic, Maine, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
101	Bell Atlantic, Vermont, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
102	Bell Atlantic, New Hampshire, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
103	Bell Atlantic, Rhode Island, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
104	Bell Atlantic, Connecticut, Inc. TELECOMSVC Amendment #2	Canceled early due to business direction change	GNI
105	New England Memorandum of Understanding #NE-MOU	Canceled early and replaced by new MOU Access Services	GNI
106	New England Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
107	New England Memorandum of Understanding Amendment #2	Canceled early and replaced by new MOU Access Services	GNI
108	New England Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
109	New England Memorandum of Understanding Amendment #4	Canceled early and replaced by new MOU Access Services	GNI
110	New England Memorandum of Understanding Amendment #5	Canceled early and replaced by new MOU Access Services	GNI
111	5 Davis Farm Road, Portland, Maine Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
112	5 Davis Farm Road, Portland, Maine Real Estate Amendment No.1	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
113	770 Elm Street, Manchester, New Hampshire Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
114	770 Elm Street, Manchester, New Hampshire Real Estate Amendment #1	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
115	770 Elm Street, Manchester, New Hampshire Real Estate Amendment #2	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
116	345 Ellicott Street, Buffalo, New York Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
117	345 Ellicott Street, Buffalo, New York Real Estate Amendment No. 1	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
118	1204 Goodwill Avenue, Cambridge, Maryland Real Estate	Assigned to VIS on 11/25/2001 prior to scheduled termination date due to reorganization	GNI
119	DC Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
120	DC Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
121	DC Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
122	DE Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
123	DE Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
124	DE Memorandum of Understanding Amendment #2	Canceled early and replaced by new MOU Access Services	GNI
125	DE Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
126	DE Memorandum of Understanding Amendment #4	Canceled early and replaced by new MOU Access Services	GNI
127	MD Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
128	MD Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
129	MD Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
130	MD Memorandum of Understanding Amendment #8	Canceled early and replaced by new MOU Access Services	GNI
131	NJ Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
132	NJ Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
133	NJ Memorandum of Understanding Amendment #2	Canceled early and replaced by new MOU Access Services	GNI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
134	NJ Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
135	NJ Memorandum of Understanding Amendment #4	Canceled early and replaced by new MOU Access Services	GNI
136	NJ Memorandum of Understanding Amendment #5	Canceled early and replaced by new MOU Access Services	GNI
137	PA Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
138	PA Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
139	PA Memorandum of Understanding Amendment #2	Canceled early and replaced by new MOU Access Services	GNI
140	PA Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
141	VA Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
142	VA Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
143	VA Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
144	VA Memorandum of Understanding Amendment #7	Canceled early and replaced by new MOU Access Services	GNI
145	WV Memorandum of Understanding - #DC-MOU-FCC1	Canceled early and replaced by new MOU Access Services	GNI
146	WV Memorandum of Understanding Amendment #1	Canceled early and replaced by new MOU Access Services	GNI
147	WV Memorandum of Understanding Amendment #3	Canceled early and replaced by new MOU Access Services	GNI
148	Memorandum of Understanding Amendment #6 (DC, DE, MD, NJ, PA, VA, WV)	Canceled early and replaced by new MOU Access Services	GNI
149	Virginia Special Construction Services #RCMD1	Amendment below terminated this Agreement early due to change in business direction	GNI
150	Virginia Special Construction Services Amendment No. 1	Termination of Agreement above	GNI
151	Capacity Agreement	Terminated early and replaced with a new capacity agreement	VSSI
152	Capacity Agreement	Assigned from VSSI to Verizon Long Distance ("VLD") due to an organizational restructure	VSSI
153	General Services Agreement and Amendments 1-5	VSSI removed as a party. Impacted services moved to another agreement	VSSI
154	Inside Wire Installation and Repair Service Agreement and Amendment 1	With the cessation of the CLEC operations, this agreement was no longer needed and therefore was terminated	VSSI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
155	Interconnection Agreement FL	Terminated early and replaced by another agreement	VSSI
156	Interconnection Agreement IL	Terminated early and replaced by another agreement	VSSI
157	Interconnection Agreement MA	Terminated early due to change in business direction	VSSI
158	Interconnection Agreement OR	Terminated early and replaced by another agreement	VSSI
159	Interconnection Agreement WA	Terminated early and replaced by another agreement	VSSI
160	Interconnection Resale Agreement NC	Terminated early due to change in business direction	VSSI
161	Interconnection Resale Agreement PA	Terminated early due to change in business direction	VSSI
162	Interconnection Resale Agreement PA - Bell Atlantic	Terminated early due to change in business direction	VSSI
163	Interconnection Resale Agreement SC	Terminated early due to change in business direction	VSSI
164	Interconnection Resale Agreement WI	Terminated early due to change in business direction	VSSI
165	Lease Bishop	Terminated early due to change in business direction	VSSI
166	Lease Kikowaena Place	Terminated early due to change in business direction	VSSI
167	Marketing and Sales Agreement and Amendments 1-37	VSSI removed as a party. Impacted services were moved to another agreement	VSSI
168	National Transport Network Agreement	Agreement assigned to Verizon Data Services Inc. This agreement was assigned due to a business direction change	VSSI
169	National Transport Network Amendment	Agreement assigned to Verizon Data Services Inc. This agreement was assigned due to a business direction change	VSSI
170	OAM&P	Agreement was terminated early due to NYC WTC disaster. Assets were destroyed and no longer operational	VSSI
171	Payment Agent Agreement	With the cessation of the CLEC operations, this agreement was no longer needed and therefore was terminated	VSSI
172	Retail PIC	Agreement assigned to VLD from VSSI effective 03/19/2002. Assignment issued due to organizational restructure	VSSI
173	Sales Agency Agreement and Amendments 1-3	Terminated early and replaced by a new agreement	VSSI
174	Sales and Marketing Agreement and Amendments 1-2	VSSI removed as a party. Impacted services were moved to another agreement	VSSI

No.	Name of Agreement	Reason Terminated	Section 272 affiliate
175	Sales and Marketing Agreement SOW Amendment 1	VSSI removed as a party. Impacted services were moved to another agreement	VSSI
176	Software License Agreement - GTE Long Distance	Terminated early due to business need modification	VSSI
177	Tariff Special Access Services and Amendment 1	Terminated early and replaced by Access MOU	VSSI
178	Warm Transfer and Amendment 1	With the cessation of the CLEC operations, this agreement was no longer needed and therefore was terminated	VSSI
179	Wholesale Service Agreement and Amendment 1	With the cessation of the CLEC operations, this agreement was no longer needed and therefore was terminated	VSSI

We inquired of management regarding the provisioning of services without written agreements. Management indicated the following (Also Reference Appendix B-1, Objective V/VI, Procedure 4):

“During the engagement period of January 3, 2001 through September 30, 2002, the following instances describe the provisioning of services prior to the execution of a written agreement or amendment. All of the 9 instances have been reviewed and written agreements/amendments were executed as needed. In all cases, contracts were executed when the condition was identified. Since Verizon began its Section 272 compliance activities, more than 1300 contractual arrangements have been executed.

Of the 9 disclosures, 3 of these instances reflect GTE relationships/activities that were in place prior to the merger with Bell Atlantic and that continued without a contract for a period after the merger. All of the activities have since been contracted (for the past period) and terminated.

- In one case, VSSI was receiving certain administrative services in association with GTE's Car Allowance Program. The total billable amount for this activity was \$6,000.
- Two of the disclosures are associated with services (Pre-paid Calling Card and CARE) whose rates were erroneously excluded from the executed contracts. In both instances, the executed contracts contained rates for a multitude of services (i.e. Pre-paid card was 1 of 524 rates; CARE was 1 of more than 3000 tariffed rates).

Similarly, in one occurrence the availability of fraud management services and its associated rate were erroneously excluded from the executed Billing and Collections agreement. The Billing and Collections agreement contains approximately 90 rate elements; all but one were identified and posted correctly.

In two cases, a required contract amendment was not executed due to an administrative error. In one case, the administrative error was the ILECs' failure to include VSSI's carrier identification codes ("CICs") in the Billing and Collection agreement they executed with VSSI. In the other case, two of VLD's CICs were erroneously assigned to Verizon Hawaii International, Inc. and VSSI, respectively. All applicable rates, terms

and conditions were included in the original executed agreement. If an unaffiliated IXC had been interested in this service, the entity would have been provided with full information on the services available. The CICs at issue were only associated with VSSI and VLD.

Verizon was late in executing an affiliate contract for activities associated with Verizon's post September 11, 2001 reconstruction activities. Total billings associated with the uncontracted period totaled \$54,000. A contract has since been executed.

Finally, in the remaining two instances, the activities performed without a contract were very limited. Specifically, Project Management Services provided to VSSI resulted in \$80,000 of billable charges during the uncontracted period. In the case of the Operational Readiness Testing, only limited services associated with the contract were provided by VLD or VES to the ILECs in advance of the contract's execution.

The following describes the specific instances:

- Project Management Services - this entailed Verizon New York's supervision of two project managers in VSSI who provided project management services to the Verizon West ILECs in connection with large business accounts. The services began on February 13, 2001. A written agreement was executed on November 11, 2002 retroactive to the start of the services.
- Billing Services Agreement (VSSI) - When a new Affiliate Billing Services Agreement ("BSA") was negotiated, various CICs for VSSI were not included in the agreement. The BSA was amended on December 18, 2002 to include such CICs for VSSI.
- Billing Services Agreement (VLD) - When a new BSA was negotiated, two CICs were not assigned to VLD. Specifically, CICs 0015 and 6224 were erroneously assigned to Verizon Hawaii International, Inc. and Verizon Select Services Inc., respectively. An amendment is being executed to properly assign the CICs.
- Fraud Management Services ("FMS") under the Billing Services Agreement - FMS were included in a written agreement between the 272 affiliates and the Verizon BOCs (former Bell Atlantic) until April 1, 2002, when a combined Verizon BOC and ILEC (former GTE) agreement was executed resulting in the termination of the original agreement. Inadvertently, the April 1, 2002 agreement did not include rates for FMS. A written amendment was executed on December 18, 2002 to correct this situation retroactively to April 1, 2002.
- Customer Account Records Exchange ("CARE") Products & Services Agreement - On June 28, 2000, VSSI (former GTE 272 affiliate) and the former GTE ILECs executed an agreement to cover the provision of services provided by the GTE ILECs to VSSI pursuant to tariff. CARE products provided by the GTE ILECs to VSSI under the tariff were erroneously omitted from this agreement. This was corrected in May 2002, with the execution of a global Memo of Understanding between the Verizon 272 affiliates and the Verizon BOC/ILECs that documents any purchase of tariffed federal access services by the 272 affiliates from the Verizon BOC/ILEC

tariffs. To further document the purchase of CARE products by the 272 affiliates, a written agreement for this purpose was executed in September 2002.

- Prepaid Calling Cards - In reviewing the billing report of services billed by VSSI to BOCs and ILECs for the first 21 months of the engagement period, a separate item for prepaid calling cards was identified. This report was then compared to the agreement titled "Long Distance Telecommunications Agreement" and its 5 amendments. The agreement and amendments cover long distance services provided by VSSI to the Verizon BOC/ILECs. The original agreement did not contain a rate schedule for prepaid call cards. On November 19, 2001, Amendment 2 rate structure added prepaid call cards with an effective date of December 1, 2000. A revised rate schedule (Appendix A of the Agreement) was issued in January 25, 2002 within Amendment 3. However, the rate for prepaid cards was inadvertently omitted from Amendment 3. Therefore, from January 3, 2001 until November 19, 2001 and then again from January 25, 2002 forward, the Agreement did not include the rate element for prepaid calling cards. While the contract has been in effect during the entire engagement period, one price element was inadvertently omitted from the rate schedule. The rate schedule is being reviewed and the agreement will be updated as needed. Also, although these cards were also provided to Verizon BOC/ILECs during the engagement period, the Verizon BOC/ILECs were not added as parties to the Agreement until June 21, 2002.
- Master Services Agreement (MSA) for Ancillary Tasks - VSSI is receiving certain administrative services in connection with the Car Allowance Program, however, these services were not included in the MSA above. Amendment # 3 to the MSA has been executed on December 19, 2002, which add the services retroactive to July 1, 2000; these services will end on December 31, 2002.
- Unspecified Bit Rate Permanent Virtual Circuits - This entails Verizon Global Networks Inc.'s provision of 14 UBR/PVC circuits to Verizon Advanced Data Inc. in conjunction with the damage caused by the terrorist attacks of September 11, 2001. On September 28, 2001, Verizon requested an emergency waiver of the Commission's section 272 separate affiliate safeguards in order to respond to the damage caused by the attacks. On October 10, 2001, the FCC granted Verizon a Special Temporary (90 day) Authority of the Section 272. VGNI began providing the circuits to VADI on September 14, 2001. On April 1, 2002, advanced data services were reintegrated into Verizon New York. As of that date, VGNI began providing these circuits to Verizon New York. These circuits remain in effect today. A written agreement has since been executed, retroactive to the start of these services.
- Operational Readiness Testing ("ORT") Services - Operational Readiness Testing ("ORT") Services began on 11/22/02, and a contract was executed on 2/07/03. Two statements of work were also executed:
 - Statement of Work (SOW) for Operational Readiness Testing, service began on 12/12/02, executed on 2/07/03.
 - Statement of Work No. 2 for Enterprise Advance User Acceptance, service began on 11/22/02, executed on 2/21/03

Under this ORT services agreement, Verizon Long Distance and/or Verizon Enterprise Solutions has agreed to provide operational readiness testing for the

Verizon LECs in connection with LEC retail marketing campaigns (SOW) and the Enterprise Advance initiative (which is a nationwide network build out plan)(SOW #2). Under the agreement and both statements of work, VES and VLD will provide, among other deliverables, test planning, test case development, test execution, and provision of various reports associated with such testing. Compensation for the testing in connection with the LEC retail marketing campaigns (SOW) will not exceed \$1,458,400. Compensation for testing in connection with the Enterprise Advance initiative (SOW#2) has been set at a fixed price of \$1.524 million."

5. Using the sample of the agreements obtained in Procedure 4, we viewed each company's web site on the Internet:

- <http://www.verizonld.com/regnotices/index.cfm?OrgID=1> for VLD
- <http://www.verizonld.com/regnotices/index.cfm?OrgID=2> for VES
- <http://gni.verizon.com/RegRequirements.html> for GNI
- <http://www22.verizon.com/longdistance/regulatory/index.jsp> for VSSI

We noted that no GSI contracts were part of the sample of agreements obtained in Procedure 4 above.

We printed copies of the website postings for the 81 written agreements, including the corresponding 121 amendments, as of December 31, 2002. We compared the rates, terms and conditions of services between the web postings and the written agreements provided in Procedure 4 above and noted the following differences (Reference Tables 6 and 6a):

Table 6

No.	Contract	Rates	Terms	Conditions
VES				
1	Marketing and Sales Agreement	-	-	-
	Amendment No. 2 to Marketing and Sales Agreement	x	x	-
	Amendment No. 10 to Marketing and Sales Agreement	-	x	-
	Amendment No. 11 to Marketing and Sales Agreement	-	x	-
	Amendment No. 12 to Marketing and Sales Agreement	-	x	-
	Amendment No. 13 to Marketing and Sales Agreement	-	x	-
	Amendment No. 14 to Marketing and Sales Agreement	-	x	-
2	Customer Account Record Exchange CARE Products and Services Agreement	-	x	-
GNI				
3	Virginia Special Construction #VA2002-21762	x	-	-
VSSI				
4	Interconnection Resale Agreement IL	x	x	-
5	Interconnection Agreement WA	x	x	-
6	Interconnection Resale Agreement WI	x	x	-
7	Interconnection Resale Agreement NC	x	x	-
8	General Services Agreement	x	-	-
9	Long Distance Telecommunications Services Agreement	x	-	-
10	Interconnection Resale Agreement TX	x	x	-

No.	Contract	Rates	Terms	Conditions
	Interconnection Resale Agreement TX Amendment 1	x	-	-
11	Interconnection Agreement KY	x	x	-
12	Interconnection Resale Agreement SC	x	x	-
13	Master Services Agreement for Ancillary Tasks	x	-	-
14	Retail PIC	x	-	-
15	Interconnection Resale Agreement OR	x	-	-
<p>"-" - Indicates that related item is disclosed on website and agrees to written agreement. "x" - Indicates related item on website does not agree to written agreement. Reference Table 6a for differences.</p>				

Table 6a

Ref. No.	Affiliate	Contract	Differences between the written agreements and the web postings
1	VES	Amendment No. 2 to Marketing and Sales Agreement	The effective date of the amendment (01/04/2000) does not match the effective date of the summary of the contract on the web (12/22/1999)
	VES	Amendment No. 10 to Marketing and Sales Agreement	The effective date of the amendment (06/06/2000) does not match the effective date of the summary of the contract on the web (12/22/1999)
	VES	Amendment No. 11 to Marketing and Sales Agreement	The effective date of the amendment (05/31/2000) does not match the effective date of the summary of the contract on the web (12/22/1999)
	VES	Amendment No. 12 to Marketing and Sales Agreement	The effective date of the amendment (06/05/2000) does not match the effective date of the summary of the contract on the web (12/22/1999)
	VES	Amendment No. 13 to Marketing and Sales Agreement	The effective date of the amendment (06/06/2000) does not match the effective date of the summary of the contract on the web (12/22/99)
	VES	Amendment No. 14 to Marketing and Sales Agreement	The effective date of the amendment (07/24/2000) does not match the effective date of the summary of the contract on the web (12/22/1999)
2	VES	Customer Account Record Exchange CARE Products and Services Agreement	The agreement states that it is in effect until cancelled by any party. The summary of the contract on the web lists the end of the contract period to be 09/26/2003
3	GNI	Virginia Special Construction #VA2002-21762	The one time charge listed in the agreement (\$30,882) does not match the one time charge listed in the summary of the contract on the web (\$92,248)
4	VSSI	Interconnection Resale Agreement IL	The agreement states no effective date. The summary of the contract on the web

Ref. No.	Affiliate	Contract	Differences between the written agreements and the web postings
			lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
5	VSSI	Interconnection Agreement WA	The agreement states no effective date. The summary of the contract on the web lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
6	VSSI	Interconnection Resale Agreement WI	The agreement states no effective date. The summary of the contract on the web lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
7	VSSI	Interconnection Resale Agreement NC	The agreement states no effective date. The summary of the contract on the web lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
8	VSSI	General Services Agreement	The agreement states that rates will be agreed upon on a per service basis. The summary of the contract on the web lists specific rates
9	VSSI	Long Distance Telecommunications Services Agreement	Rates posted on the website do not match those in the contract
10	VSSI	Interconnection Resale Agreement TX	The effective date in the agreement (05/30/1997) does not match the effective date on the summary of the contract on the web (09/01/1999). Also, no rates were listed on the summary of the contract on the web
	VSSI	Interconnection Resale Agreement TX Amendment 1	The effective date in the agreement (06/14/2001) does not match the effective date on the summary of the contract on the web (07/02/2002)
11	VSSI	Interconnection Agreement KY	The agreement states no effective date. The summary of the contract on the web lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
12	VSSI	Interconnection Resale Agreement SC	The agreement states no effective date. The summary of the contract on the web lists a specific contract period. Also, no rates were listed on the summary of the contract on the web
13	VSSI	Master Services Agreement for Ancillary Tasks	The agreement describes the methodology for deriving the rates. Actual rates for services are not specified in the

Ref. No.	Affiliate	Contract	Differences between the written agreements and the web postings
			agreement. The methodology for deriving the rates is not described on the summary of the contract on the web
14	VSSI	Retail PIC	The agreement describes the methodology for deriving the rates. Actual rates for services are not specified in the agreement. The methodology for deriving the rates is not described on the summary of the contract on the web
15	VSSI	Interconnection Resale Agreement OR	The summary of the contract on the web listed no rates

We noted that 19 of the 81 written agreements were prepared in the form of Access Service Requests ("ASR"), which did not contain sufficiently detailed information necessary to enable us to agree the specific rates, terms, and conditions in the written agreements to their respective web postings (Reference Table 7). Management indicated that ASRs, coupled with applicable tariff pages, provide the terms and conditions for access service. Management indicated that requests for access service were originally handled on an individual basis using an ASR. A Memorandum of Understanding was subsequently written to include all access services.

Table 7

No.	GNI
1	Pennsylvania DS1 Services #PA-DS1 ADS104
2	New York 56kbps #NY-C3OLK1
3	New York Feature Group D (FG D) Service#NY-2T013B
4	New York Feature Group D (FG D) Service#NY-6T009A
5	New York Feature Group D (FG D) Service#NY-1T016B
6	New York Feature Group D (FG D) Service#NY-D42DSO
7	New York Feature Group D (FG D) Service#NY-1T010F
8	Bell Atlantic - Pennsylvania DS1 Service#PA-1NB002
9	New York Feature Group D (FG D) Service#NY-DFTDSO
10	New York Feature Group D (FG D) Service#NY-1T012A
11	New York Feature Group D (FG D) Service#NY-0T019A
12	New York Feature Group D (FG D) Service#NY-6T014C
13	New York Feature Group D (FG D) Service#NY-0T019D
14	New York Feature Group D (FG D) Service#NY-1T010E
15	New York DS3 Services #NY06T001A
16	New York Feature Group D (FG D) Service#NY-0T015C
17	New York Feature Group D (FG D) Service#NY-1T010B
18	New York 56kbps #NY-GOPLK1
19	New York DS3 Service#NY-DS320T

3 of the 81 written agreements were not posted on the Section 272(b)(5) website as of December 31, 2002 (Reference Table 8). Management indicated that each of these contracts

was removed one year after expiration as communicated to the Commission Staff and as discussed in Verizon's Section 271 applications.

Table 8

No.	Affiliate	Contract
1	VSSI	Capacity Agreement
2	VSSI	Assignment of Service Request Form Agreement
3	VSSI	Wholesale Service Agreement

We visited four Verizon BOC/ILEC locations judgmentally selected by the Oversight Team, Massachusetts, New York, Pennsylvania, and Texas, to determine whether the same information in the written agreements obtained in Procedure 4 is made available for public inspection at the principal place of business of the Verizon BOC/ILECs. We inspected 87 written agreements, 13 of which were inspected in multiple states. We noted the following during our inspection of agreements:

- 8 agreements in total, 6 agreements in Pennsylvania, 1 agreement in Texas, 1 agreement in both Pennsylvania and Texas, were not available for public inspection during our visit (Reference Table 9). For Pennsylvania, we inquired of management and management indicated that 4 of the 6 agreements were available on CD-ROM and of the remaining 2 agreements, one had a hard copy that was available at the site for inspection.

Table 9

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
1	GNI	VADI	PA	Service Agreement for Web Services
2	VSSI	Verizon New Jersey Inc.; Verizon Pennsylvania Inc.; Verizon Delaware Inc.; Verizon Maryland Inc.; Verizon Washington D.C., Inc.; Verizon Virginia Inc.; Verizon West Virginia Inc.; Verizon New York Inc.; Verizon New England Inc.; Verizon California Inc.; Verizon Florida Inc.; Verizon Hawaii Inc.; GTE Midwest Incorporated d/b/a Verizon Midwest; Verizon North Inc., Verizon Northwest	PA	Master Services Agreement CPE - GTECC SOW Non-Regulated CPE Support Services

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
		Inc.; Verizon South Inc.; GTE Southwest Incorporated d/b/a Verizon Southwest; Verizon West Coast Inc.; Contel of the South, Inc. d/b/a Verizon Mid-States.		
3	Bell Atlantic - Delaware, Inc.; Bell Atlantic - Washington, D.C., Inc.; Bell Atlantic - Maryland, Inc.; Bell Atlantic - New Jersey, Inc.; Bell Atlantic - Pennsylvania, Inc.; Bell Atlantic - Virginia, Inc.; Bell Atlantic - West Virginia, Inc.; New York Telephone Company; New England Telephone & Telegraph Company; Bell Atlantic Communications, Inc.; NYNEX Long Distance Company	VLD	PA	Service Agreement for Data Exchange and Database Access Services
4	VADI	VLD, VES	PA	Memorandum of Understanding Service Express
5	VADI	VLD	PA	Memorandum of Understanding Fast Packet Services
6	VES	VADI	PA	Agreement for Use of Voice Mail System
7	GNI	VADI	TX	Service Agreement for Web Services
8	VSSI	Verizon New Jersey Inc.; Verizon Pennsylvania Inc.; Verizon Delaware Inc.; Verizon Maryland Inc.; Verizon Washington D.C., Inc.; Verizon Virginia Inc.; Verizon West Virginia Inc.;	TX	Master Services Agreement CPE - GTECC SOW Non-Regulated CPE Support Services

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
		Verizon New York Inc.; Verizon New England Inc.; Verizon California Inc.; Verizon Florida Inc.; Verizon Hawaii Inc.; GTE Midwest Incorporated d/b/a Verizon Midwest; Verizon North Inc., Verizon Northwest Inc.; Verizon South Inc.; GTE Southwest Incorporated d/b/a Verizon Southwest; Verizon West Coast Inc.; Contel of the South, Inc. d/b/a Verizon Mid-States		

- During the inspection of agreements in New York, Massachusetts, Pennsylvania, and Texas, we noted that pages for 6 agreements were not available for inspection (Reference Table 10). We inquired of management and management indicated that 3 of the 6 agreements are available on CD-ROM and contain the missing information.

Table 10

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
1	New York Telephone Company	GNI	NY	Memorandum of Understanding Access Services (NY/CT)
2	Bell Atlantic - Delaware, Inc., Bell Atlantic - Washington, D.C Inc., Bell Atlantic - Maryland Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company	VES	NY	Marketing and Sales Agreement

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
3	Bell Atlantic - Delaware, Inc., Bell Atlantic - Washington, D.C Inc., Bell Atlantic - Maryland Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company	VES	MA	Marketing and Sales Agreement
4	Bell Atlantic - Delaware, Inc., Bell Atlantic - Washington, D.C Inc., Bell Atlantic - Maryland Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company	VES	PA	Marketing and Sales Agreement
5	VSSI (formerly GTECC)	GTE Arkansas Inc., GTE California Inc., GTE Florida Inc., GTE Hawaiian Telephone Company Inc., GTE Midwest Inc., GTE North Inc., GTE Northwest Inc., GTE South Inc., GTE Southwest Inc., Contel of Minnesota, Inc. d/b/a GTE Minnesota, Contel of the South, Inc. d/b/a GTE Systems of the South	TX	Retail PIC

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
6	Contel of the South, Inc. d/b/a Verizon Mid-States, GTE Midwest Inc., d/b/a Verizon Midwest, GTE Southwest Inc. d/b/a Verizon Southwest, Verizon California Inc., Verizon Delaware Inc., Verizon Florida Inc., Verizon Hawaii Inc., Verizon Maryland Inc., Verizon New England Inc., Verizon New Jersey Inc., Verizon New York Inc., Verizon North Inc., Verizon Northwest Inc., Verizon Pennsylvania Inc., Verizon South Inc., Verizon Virginia Inc., Verizon Washington D.C. Inc., Verizon West Virginia Inc., Verizon West Coast Inc.	VLD	TX	Billing Services Agreement

- During the inspection of agreements in New York, Massachusetts, Pennsylvania, and Texas, we noted that 7 agreements were available without dates on them (Reference Table 11). Management indicated that complete copies for 6 of the 7 agreements were available on CD-ROM. Management also indicated that the effective date for 1 of the 7 agreements is the date of the last signature of the contract, and is included on the signature page.

Table 11

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
1	New York Telephone Company	VES	NY	Memorandum of Understanding Access Services (NY/CT)
2	New York Telephone Company	VES	NY	Technical Services Agreement
3	Bell Atlantic - Delaware, Inc., Bell	VES	NY	Marketing and Sales Agreement

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
	Atlantic - Washington, D.C Inc., Bell Atlantic - Maryland Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company			
4	Bell Atlantic - Delaware, Inc., Bell Atlantic - Washington, D.C., Inc., Bell Atlantic - Maryland, Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company	VLD	MA	Service Agreement for Data Exchange and Database Access Services
5	Bell Atlantic - Delaware, Inc., Bell Atlantic - Washington, D.C Inc., Bell Atlantic - Maryland Inc., Bell Atlantic - New Jersey, Inc., Bell Atlantic - Pennsylvania, Inc., Bell Atlantic - Virginia, Inc., Bell Atlantic - West Virginia, Inc., New York Telephone Company, New England Telephone & Telegraph Company	VES	PA	Marketing and Sales Agreement
6	VSSI (formerly	GTE Arkansas Inc.,	TX	Retail PIC

No.	Parties		State of Inspection	Agreement
	Provided By	Provided To		
	GTECC)	GTE California Inc., GTE Florida Inc., GTE Hawaiian Telephone Company Inc., GTE Midwest Inc., GTE North Inc., GTE Northwest Inc., GTE South Inc., GTE Southwest Inc., Contel of Minnesota, Inc. d/b/a GTE Minnesota, Contel of the South, Inc. d/b/a GTE Systems of the South		
7	GTE Alaska Inc., GTE Arkansas Inc., GTE California, Inc., GTE Florida, Inc., GTE Hawaiian Telephone Company Inc., GTE Midwest, Inc., GTE North Inc., GTE Northwest Inc., GTE West Coast Inc., GTE South, Inc., GTE Southwest Inc., Contel of Minnesota Inc. d/b/a GTE Minnesota, Contel of the South, Inc. d/b/a GTE Systems of the South, d/b/a GTE Systems of Indiana, d/b/a GTE Systems of Michigan	VSSI (formerly GTECC)	TX	Master Services Agreement for Ancillary Tasks

With regards to the results of our inspection of the sampled agreements, management indicated:

“PricewaterhouseCoopers visited 4 of 17 Verizon public inspection sites and collectively, inspected 87 contracts. On average, each site maintains about 400 separate contracts. It should be noted that the volume of paper maintained at these sites is substantial. The process of maintaining these files is mostly manual. In the five years that Verizon has maintained these public inspection sites, Verizon has received only four requests to inspect the contracts. No requests have come from an Interexchange Carrier since the Year 2000. In total, these sites required at the BOC/ILEC headquarter locations require Verizon to maintain over 8000 contracts, constituting several thousand pages.”

We compared the execution date to the post date for the web postings for the 81 written agreements and the corresponding 121 amendments and noted the following:

- We inquired of management and management indicated that the following late postings were due to administrative errors (Reference Table 12):

Table 12

No.	Agreement/Amendment	Execution Date	Post Date
VLD			
1	Payment Agent Agreement	01/12/2001	02/14/2001
VES			
2	Memorandum of Understanding (NY/CT) Amendment No. 6	07/01/2000	02/09/2001
GNI			
3	Bell Atlantic, New England, Inc. - ISDN Services	06/15/1998	07/15/1998
4	Bell Atlantic, New Hampshire TELECOMSVC	06/15/1998	07/15/1998
VSSI			
5	Vendor Services Agreement	01/04/2001	01/26/2001
6	General Services Agreement Amendment 3	12/21/2001	01/03/2002
7	Lease Kikowaena Place	09/26/2001	12/04/2001
8	Interconnection Resale Agreement TX Amendment 1	06/14/2001	07/08/2002

- We inquired of management and management indicated that the following late postings were due to the Bell Atlantic/GTE Merger, as GTE had no 272(b)(5) obligations prior to the merger (Reference Table 13).

Table 13

No.	Agreement/Amendment	Execution Date	Post Date
VSSI			
1	Interconnection Resale Agreement Pennsylvania - Bell Atlantic	06/25/1998	06/28/2000
2	Professional Services	10/24/1999	06/28/2000
3	Interconnection Agreement Washington	04/26/1999	06/28/2000
4	Interconnection Resale Agreement Wisconsin	05/12/1998	06/28/2000
5	Interconnection Resale Agreement North Carolina	11/03/1997	06/28/2000
6	General Services Agreement	02/21/1996	06/28/2000
7	General Services Agreement Amendment 1	02/21/2000	06/28/2000
8	Long Distance Telecommunications Services Agreement	02/25/1997	06/28/2000
9	Long Distance Telecommunications Services Agreement Amendment 1	02/17/2000	06/28/2000
10	Interconnection Resale Agreement Texas	05/30/1997	06/28/2000
11	Interconnection Agreement Kentucky	09/23/1999	06/28/2000

No.	Agreement/Amendment	Execution Date	Post Date
12	Interconnection Resale Agreement South Carolina	11/03/1997	06/28/2000
13	Master Services Agreement for Ancillary Tasks	03/31/2000	06/28/2000
14	Retail PIC	08/15/1997	06/28/2000

- We inquired of management and management indicated that the following late postings are due to the affiliate not becoming a party to the agreement until a later amendment (Reference Table 14).

Table 14

No.	Agreement/Amendment	Execution Date	Post Date
VLD			
1	Memorandum of Understanding Access Services (expired)	06/28/2000	11/13/2001
VES			
2	Technical Services Agreement	12/02/1998	09/09/1999
3	Technical Services Agreement Amendment 01	05/04/1999	09/09/1999
4	Technical Services Agreement Amendment 02	08/13/1999	09/09/1999
5	Technical Services Agreement Amendment 07	04/26/2000	05/09/2000
GNI			
6	Memorandum of Understanding Conference Connection	06/01/2001	07/02/2002
7	Memorandum of Understanding Conference Connection Amendment No. 1	06/01/2001	07/02/2002

- Management also self disclosed a list of agreements which were posted after ten days of signing the agreement or the provisioning of the service (Reference Table 15). These agreements were not included in our sample in Procedure 4 above.

Table 15

No.	Agreement/Amendment	Execution Date	Post Date
VLD			
1	Amendment No. 17 to Marketing and Sales Agreement (All Jurisdictions)	09/21/2000	10/09/2000
VES			
2	Amendment No. 17 to Marketing and Sales Agreement (All Jurisdictions)	09/21/2000	10/05/2000
3	Amendment No. 20 to Marketing and Sales Agreement (All Jurisdictions)	10/23/2000	11/02/2000
VSSI			
4	Billing Services Agreement Amendment 1	12/31/1999	06/11/2001
5	Billing Services Agreement Amendment 2	02/21/2000	06/11/2001

No	Agreement/Amendment	Execution Date	Post Date
6	Billing Services Agreement Amendment 3	04/07/2000	06/11/2001
7	Communications Systems Agreement	12/20/2001	06/06/2002
8	General Services Agreement Amendment 3	12/21/2001	01/03/2002
9	Help Desk Service Agreement	09/08/2000	05/20/2001
10	Bishop Hawaii Lease Agreement	11/16/2001	12/04/2001
11	Long Distance Voice Services Agreement	09/25/2001	11/21/2001
12	Maintenance Agreement	11/29/2000	11/26/2001
13	Marketing and Sales Agreement	01/10/2001	01/26/2001
14	Marketing and Sales Agreement Amendment 1-25	01/10/2001	01/26/2001
15	Master Services Agreement CPE – SOW	12/28/2000	04/19/2002
16	Master Services Agreement CPE – SOW Amendment 1	01/10/2001	04/19/2002
17	National Directory Assistance Agreement Amendment 1	11/10/1999	06/11/2001
18	OAM&P	09/11/2000	10/04/2000
19	Operator Assistance Agreement	09/19/2000	11/01/2000
20	Sales and Marketing Agreement Amendment 1	06/01/2001	06/14/2001
21	Sales and Marketing Agreement SOW Amendment 1	11/17/2000	06/01/2001
22	Transfer Information	01/08/2001	03/22/2001

We noted that each affiliate has made available on their website their procedures for posting contract summaries on a timely basis.

We reviewed the web postings for the following to allow evaluation for compliance with accounting rules (CC Docket No. 96-150, Report and Order, paragraph 122):

- Frequency of recurring transactions
- The approximate date of completed transactions
- Type of personnel assigned to the project
- The level of expertise of such personnel (including the associated rate per service unit)
- Special equipment
- Whether they stated if the hourly rate is a fully loaded rate
- Whether or not the rate includes the cost of materials and all direct and indirect miscellaneous and overhead costs for goods and services priced at Fully Distributed Cost ("FDC")

We noted the following agreements did not contain some of the required disclosures for posting (Reference Table 16). We inquired of management and management indicated the missing disclosures were due to administrative errors.

Table 16

#	Contract	Frequency of Recurring Transactions	Approx. Date of Completed Transaction	Number of Personnel	Personnel Type	Expertise Level	Special Equipment	Completion Time	Fully Loaded	Material Cost	Misc. & Overhead Cost
VLD											
1	Memorandum of Understanding (Access Services)	x	-	-	-	-	-	-	We noted from the web postings that the services were priced at either Tariff or PMP rates.		
2	Billing and Collections Services Agreement	-	-	-	-	-	-	-	x	x	x
VES											
3	Marketing and Sales Agreement	-	-	-	-	-	-	-	-	-	-
	Amendment No. 2 to Marketing and Sales Agreement	x	-	x	x	x	-	-	x	x	x
	Amendment No. 14 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 15 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 16 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 18 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 19 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 22 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x

#	Contract	Frequency of Recurring Transactions	Approx. Date of Completed Transaction	Number of Personnel	Personnel Type	Expertise Level	Special Equipment	Completion Time	Fully Loaded	Material Cost	Misc. & Overhead Cost
	Amendment No. 23 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 24 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 26 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 27 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 28 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 29 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 32 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 33 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 34 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x
	Amendment No. 35 to Marketing and Sales Agreement	-	-	-	-	-	-	-	x	x	x